

EXHIBIT 16

From: Dan Lipton [dlipton@fggus.com]
Sent: Monday, July 19, 2004 1:51 PM
To: Indra Angela; Maria-Joao Fernandez; AMS CFS Trades; AMS CFS Treasury
Cc: Hoogendoorn, T.A.M. (Teus); Bert Lokhorst; Peter Nicholls; Office Bermuda
Subject: RE: Fairfield Sigma redemption

Approved – waive late notice period.

Daniel E. Lipton
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-----Original Message-----

From: Hoogendoorn, T.A.M. (Teus) [mailto:Teus.Hoogendoorn@SNS.NL]
Sent: Monday, July 19, 2004 9:43 AM
To: Dan Lipton
Subject: Fairfield Sigma redemption
Importance: High

Good morning,

Re our telephone conversation of today:

We have send a redemption request for 294,61 shares Fairfield Sigma A today to Citco Fund Services. This redemption-request was one day too late for redemption at the end of July. Now our request is to redeem these shares at the end of July instead of the end of August. We hope you can make this change.

Thank you in advance.

Best regards

SNS Bank

Teus Hoogendoorn

Trader

Order Desk



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